

Table A. County Operating Expenditures by Category, Percentage of Total Expenditures, FY 2013

	Cobb*		DeKalb†		Fulton		Gwinnett	
Governing Authority ¹	1,153,974	0.2%	4,992,510	0.9%	3,820,967	0.5%	1,075,009	0.2%
Administration ²	69,381,988	13.7%	49,241,834	9.0%	83,423,418	11.5%	74,075,774	11.3%
Police	57,099,748	11.3%	91,463,967	16.7%	20,491,861	2.8%	93,684,222	14.3%
Fire	70,334,584	13.9%	52,578,743	9.6%	14,948,730	2.1%	80,852,314	12.4%
Justice System ³	116,342,644	23.1%	147,690,737	27.0%	223,368,285	30.9%	140,682,115	21.5%
Planning & Development	18,029,038	3.6%	7,073,525	1.3%	9,802,260	1.4%	6,712,321	1.0%
Public Works	14,129,859	2.8%	12,275,547	2.2%	4,496,075	0.6%	14,440,333	2.2%
Parks & Recreation	20,442,381	4.1%	10,082,467	1.8%	4,449,121	0.6%	29,250,449	4.5%
Tax Administration	12,793,801	2.5%	10,919,469	2.0%	26,850,596	3.7%	10,796,220	1.7%
Library	10,789,437	2.1%	12,064,241	2.2%	26,829,256	3.7%	‡	N/A
Health & Welfare	8,852,584	1.8%	12,897,932	2.4%	81,196,075	11.2%	24,457,809	3.7%
Grady Hospital	-	0.0%	11,882,092	2.2%	50,000,000	6.9%	-	0.0%
Elections & Voter Registration	2,724,014	0.5%	1,379,577	0.3%	2,140,202	0.3%	2,464,149	0.4%
Emergency-911	10,310,856	2.0%	11,977,091	2.2%	6,108,089	0.8%	14,642,101	2.2%
Animal Control	2,919,789	0.6%	3,456,549	0.6%	‡	N/A	‡	N/A
Debt Service	9,131,658	1.8%	43,092,777	7.9%	23,185,233	3.4%	24,870,813	3.8%
Other	80,192,684	15.9%	63,183,512	11.6%	142,093,818	19.6%	136,099,137	20.8%
Total Expenses	504,629,039		546,252,570		723,203,986		654,102,766	

Table B. Summary of Per Capita Expenditures, FY 2013

	Cobb	DeKalb	Fulton	Gwinnett
Population	717,190	713,340	984,293	859,304
Governing Authority	\$ 1.61	\$ 7.00	\$ 3.88	\$ 1.25
Administration	\$ 96.74	\$ 69.03	\$ 84.75	\$ 86.20
Police	\$ 79.62	\$ 128.22	\$ 20.82	\$ 109.02
Fire	\$ 98.07	\$ 73.71	\$ 15.19	\$ 94.09
Civil & Criminal Court System	\$ 162.22	\$ 207.04	\$ 226.93	\$ 163.72
Planning & Development	\$ 25.14	\$ 9.92	\$ 9.96	\$ 7.81
Public Works	\$ 19.70	\$ 17.21	\$ 4.57	\$ 16.80
Parks & Recreation	\$ 28.50	\$ 14.13	\$ 4.52	\$ 34.04
Tax Administration	\$ 17.84	\$ 15.31	\$ 27.28	\$ 12.56
Library	\$ 15.04	\$ 16.91	\$ 27.26	N/A
Health & Welfare	\$ 12.34	\$ 18.08	\$ 82.49	\$ 28.46
Grady Hospital	\$ -	\$ 16.66	\$ 50.80	\$ -
Elections & Voter Registration	\$ 3.80	\$ 1.93	\$ 2.17	\$ 2.87
Emergency-911	\$ 14.38	\$ 16.79	\$ 6.21	\$ 17.04
Animal Control	\$ 4.07	\$ 4.85	N/A	N/A
Debt Service	\$ 12.73	\$ 60.41	\$ 23.56	\$ 28.94
Other	\$ 111.82	\$ 88.57	\$ 144.36	\$ 158.38
Total Expenses	\$ 703.62	\$ 765.77	\$ 734.74	\$ 761.20

*Cobb County operates on a Oct 1 - September 30 fiscal year. All other counties' fiscal years correspond with the calendar year.

†All DeKalb Expenditures are 2013 actuals except Grady Hospital and debt service, which are 2013 budgeted figures. Actual 2013 expenditures for these categories were distorted due to bond refinancing.

‡Expenditures for these categories were not reported in budget document.

1 Cobb Governing Authority expenditures include Board of Commissioners (\$838,756) and County Clerk (\$315,218); DeKalb Governing Authority Expenditures include CEO (\$2,281,017 including Executive Assistant) and Board of Commissioners (\$2,711,493 including County Clerk); Fulton Governing Authority Expenditures include Board of Commissioners (\$2,921,887), Clerk to the Commission (\$873,663), and Transfer to Board of Commissioners (\$25,417); Gwinnett Governing Authority expenditures include County Administrator-Board of Commissioners-General Fund (\$1,075,009)

2 Cobb administration expenditures include County Manager (\$741,649), Communications (\$1,084,882), Finance (\$2,794,404), Fleet Management (\$5,214,766), Government Service Centers(\$294,499), Human Resources (\$2,254,789), Information Services (\$15,445,305), Internal Audit (\$268,641), Law Department (\$1,854,390), Property Management (\$9,558,281), Purchasing (\$784,441), Support Services Agency (\$309,192), General Fund Administration (\$23,339,677), General Fund Contingency (\$1,981,705), Ethics Board (\$1,130), Emergency Management (\$187,923), Public Safety Administration (\$1,513,643), Public Safety-Safety Village (\$267,856), and Public Safety-Training(\$1,484,815); DeKalb Administration expenditures include Ethics Board (\$0), Law Department (\$3,100,551), Facilities Management (\$16,720,055), Purchasing (\$2,625,885), Human Resources (\$2,879,118), Information Systems (\$17,879,389), and Finance (\$6,036,836); Fulton Administration expenditures include Facilities & Transportation Services - Community Services-General Fund (\$1,528,373), County Manager - Community Services-General Fund (\$216,659), Facilities and Transportation Services - Community Services-Other Funds (\$1,428,815), County Manager - Community Services-Other Funds (\$312,669), County Manager-Economic Development (\$445,361), County Manager-Information & Public Affairs (\$1,789,712), Facilities & Transportation Services-Internal Services-General Fund (\$27,328,139), Information Technology-General Fund (\$24,095,994), County Manager-Internal Services-General Fund (\$3,744,856), Finance-General Fund (\$5,315,160), Personnel-General Fund (\$3,650,683), County Attorney-General Fund (\$2,995,039), Purchasing-General Fund (\$3,055,948), Finance-Other Funds (\$5,234,029), Personnel-Other Funds (\$72,267), County Attorney-Other Funds (\$1,741,707), Information Technology-Other Funds (\$465,003), Facilities & Transportation Services-Internal Services-Other Funds (\$3,004); Gwinnett Administration expenditures include County Administrator-Administrative Support Fund (\$3,355,762), Financial Services-General Fund (\$8,475,364), Financial Services-Tourism Fund (\$7,010,845), Financial Services-Risk Management Fund (\$5,181,321), Financial Services-Auto Liability (\$930,116), Financial Services-Administrative Support Fund (\$6,565,544), Human Resources-Worker's Compensation Fund (\$3,047,523), Human Resources-Administrative Support Fund (\$2,622,686), Information Technology (\$21,520,813), Law Department (\$1,528,402), Support Services-Fleet Management Fund (\$5,626,339), and Support Services-Administrative Support Fund (\$8,209,739).

3 Cobb Justice System expenditures include Circuit Defender (\$5,319,899), Clerk of State Court (\$4,314,171), Clerk of Superior Court (\$5,427,009), District Attorney (\$6,142,457), Drug Treatment Education (\$478,275), Juvenile Court (\$5,159,320), Law Library Fund (\$601,664), Magistrate Court (\$3,324,613), Probate Court (\$1,273,327), Solicitor (\$4,997,357), State Court (\$6,514,061), State Court-DUI Court (\$108,171), Superior Court (\$6,034,148), and Sheriff (\$66,648,172); DeKalb Justice System expenditures include Sheriff (\$77,264,198), Juvenile Court (\$8,865,300), Superior Court (\$8,019,576), Clerk of Superior Court (\$6,164,008), State Court (\$12,742,172), Solicitor State Court (\$5,678,818), District Attorney (\$12,742,172), Child Advocacy Center (\$1,767,588), Probate Court (\$1,525,179), Public Defender (\$6,912,396), Records Court (\$3,729,287), and Magistrate Court (\$2,607,520); Fulton Justice System expenditures include Sheriff (\$99,868,320), District Attorney (\$21,251,818), Superior Court-General (\$20,497,104), Superior Court-Clerk (\$16,007,740), Juvenile Court (\$13,213,771), State Court-General (\$12,933,701), Public Defender (\$12,079,942), State Court-Solicitor General (\$6,799,027), County Marshal (\$6,174,659), Superior Court-Judges (\$5,133,671), State Court-Judges (\$4,477,288), Probate Court (\$2,635,658), and Child Attorneys (\$2,295,588); Gwinnett Justice System expenditures include Clerk of Court (\$8,795,007), Clerk of Records Court (\$1,250,874), Correctional Services-General Fund (\$12,476,712), Correctional Services-Corrections Inmate Welfare Fund (\$61,901), District Attorney-General Fund (\$10,234,965), District Attorney-Victim Assistance Fund (\$442,062), District Attorney-Federal Asset Sharing Fund (\$114,450), Judiciary (\$20,985,470), Juvenile Court-General Fund (\$6,328,061), Juvenile Court-Juvenile Court Supervision (\$59,956), Probate Court (\$1,900,112), Records Court Judges (\$1,657,928), Sheriff-General Fund (\$69,874,182), Sheriff-Inmate Fund (\$246,496), Sheriff-Special Justice Fund (\$122,934), Sheriff-Immigration Customs Enforcement (\$1,303,765), Sheriff-Special Treasury Fund (\$409,944), Sheriff-Special State Fund (\$4,807), Solicitor-General Fund (\$3,283,535), Solicitor-Crime Victims Assistance Fund (\$520,125), and Solicitor-Police Services District Fund (\$608,829).

Sources:

[Cobb County 2013 Budget-At-A-Glance, http://www.cobbcounty.org/images/documents/finance/budget-at-glance/2013%20bag-final%20signed.pdf](http://www.cobbcounty.org/images/documents/finance/budget-at-glance/2013%20bag-final%20signed.pdf)

[DeKalb County 2014 Budget, http://www.dekalbcountyga.gov/finance/pdf/2014_budget_book.pdf](http://www.dekalbcountyga.gov/finance/pdf/2014_budget_book.pdf)

[Fulton County Adopted Budget 2014, http://www.fultoncountyga.gov/images/stories/2014/2014FCBudgetBook.pdf](http://www.fultoncountyga.gov/images/stories/2014/2014FCBudgetBook.pdf)

[Gwinnett County 2014 Budget Document, http://www.gwinnettcounty.com/static/departments/financialservices/pdf/2014_Budget_Final.pdf](http://www.gwinnettcounty.com/static/departments/financialservices/pdf/2014_Budget_Final.pdf)

[U.S. Census Bureau, 2013 American Community Survey 1-Year Estimates,](http://factfinder2.census.gov/faces/tables/services/js/f/pages/productview.xhtml?pid=ACS_13_1YR_B01003&prodType=table)

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